

David A. Salstein and Janie M. Pollack

v.

Town of Bristol

Docket No. 6030-89

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessment of \$63,250 (land, \$50,500, buildings, \$12,750) on their real estate, consisting of an old schoolhouse converted to a seasonal dwelling on a 3 acre lot on Profile Falls Road (the Property). For the reasons stated below, the appeal for abatement is denied.

The Taxpayers have the burden of showing the assessment was disproportionately high or unlawful, resulting in the Taxpayers paying an unfair and disproportionate share of taxes. See RSA 76:16-a; Tax 201.04(e); Appeal of Town of Sunapee, 126 N.H. 214, 217 (1985).

We find the Taxpayers failed to carry their burden and prove any disproportionality.

The Taxpayers argued:

- (1)while the lot has 450 feet of frontage, the lot has very little land that is buildable or accessible due to much of it being steep hillside; and
- (2)the utilities are only a primitive dug well and waste disposal system.

The Town argued:

- (1)the lot is most likely subdividable;
- (2)the property is across the road from the Franklin Falls Flood control property - a large undeveloped parcel of land; and
- (3)Profile Falls are less than 1/4 mile from the property and is a favorite swimming hole.

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We find the Taxpayers failed to prove their assessment was disproportional. We also find the Town supported the Property's assessment.

The Town's testimony and photographic evidence refuted the Taxpayers' claims of steep land. The large undeveloped flood control parcel and the Profile Falls in the neighborhood all enhance the Taxpayers' property as a seasonal recreational property.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Paul B. Franklin, Member

I certify that copies of the within Decision have this date been mailed, postage prepaid, to David A. Salstein and Janie M. Pollack, Taxpayers; and Chairman, Selectmen of Bristol.

Melanie J. Ekstrom, Deputy Clerk

Date: January 31, 1992

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